

ID: CCA_2012113010080737

Number: **201303013**

Office:

Release Date: 1/18/2013

UILC: 6231.13-00

From:

Sent: Friday, November 30, 2012 10:08:22 AM

To:

Cc:

Subject: RE: non-filer partner in bankruptcy

The conversion occurred on the date the bankruptcy proceeding was filed. Subsequent years convert on the date a claim can be filed for those years - usually the due date of the subsequent year returns. Treas. Reg. 301.6231(c)-7(a)